

Technical Education and Skills Development Authority
TESDA Complex, East Service Road, South Super Highway, Taguig City
Central Office
Trial Balance
As of April 30, 2020
Regular Fund

Account Title	Account Code	Debit	Credit
Petty Cash	10101020	3,441,295.70	
Cash - Treasury/Agency Deposit, Regular	10104010	1,227,576.76	
Cash - Modified Disbursement System (MDS), Regular	10104040	827,200,951.21	
Accounts Receivable	10301010	371,602.40	
Due from National Government Agencies	10303010	285,896,100.86	
Due from Government-Owned and/or Controlled Corporations	10303020	1,864,735,603.64	
Due from Regional Offices	10304030	2,389,800.00	
Due from Operating Units	10304040	2,476,381.00	
Due from Other Funds	10304050	154,653.50	
Receivables - Disallowances/Charges	10305010	1,212,569.76	
Due from Officers and Employees	10305020	26,739.74	
Other Receivables	10305990	2,182,532.46	
Office Supplies Inventory	10404010	290,353.52	
Accountable Forms, Plates and Stickers Inventory	10404020	7,959,600.58	
Textbooks and Instructional Materials Inventory	10404100	275,457.00	
Construction Materials Inventory	10404130	53,042.72	
Other Supplies and Materials Inventory	10404990	1,737,294.18	
Semi-Expendable Information and Communications Technology Equipment	10405030	76,250.00	
Land	10601010	300,000,000.00	
Buildings	10604010	148,333,621.46	
Accumulated Depreciation - Buildings	10604011		92,568,857.17
Other Structures	10604990	18,259,962.22	
Accumulated Depreciation - Other Structures	10604991		7,351,669.24
Office Equipment	10605020	14,834,351.10	
Accumulated Depreciation - Office Equipment	10605021		10,322,535.12
Information and Communication Technology Equipment	10605030	79,309,592.15	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		56,579,265.90
Communication Equipment	10605070	11,239,257.53	
Accumulated Depreciation - Communication Equipment	10605071		7,094,364.79
Disaster Response and Rescue Equipment	10605090	190,400.00	
Accumulated Depreciation - Disaster Response and Rescue Equipment	10605091		78,381.33
Other Machinery and Equipment	10605990	7,530,106.62	
Accumulated Depreciation - Other Machinery and Equipment	10605991		6,409,559.21
Motor Vehicles	10606010	20,101,104.00	
Accumulated Depreciation - Motor Vehicles	10606011		15,074,707.12
Furniture and Fixtures	10607010	4,727,556.38	


0
 July
 11/4/20
 10:08

Technical Education and Skills Development Authority
TESDA Complex, East Service Road, South Super Highway, Taguig City
Central Office
Trial Balance
As of April 30, 2020
SSP Fund

Account Title	Account Code	Debit	Credit
Petty Cash	10101020	30,000.00	
Cash in Bank - Local Currency, Current Account	10102020	44,369,734.52	
Investments in Treasury Bonds-Local	10202030	193,058,997.40	
Accounts Receivable	10301010	15,587,194.86	
Due from National Government Agencies	10303010	21,340.69	
Due from Other Funds	10304050	346,962.50	
Due from Officers and Employees	10305020	7,700.00	
Other Receivables	10305990	175,587.30	
Office Supplies Inventory	10404010	53,801.00	
Accountable Forms, Plates and Stickers Inventory	10404020	901,896.13	
Textbooks and Instructional Materials Inventory	10404100	65,953.00	
Other Supplies and Materials Inventory	10404990	1,620,826.82	
Office Equipment	10605020	5,595,170.00	
Accumulated Depreciation - Office Equipment	10605021		2,660,824.06
Information and Communication Technology Equipment	10605030	16,069,293.68	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		10,162,830.90
Communication Equipment	10605070	8,325,409.02	
Accumulated Depreciation - Communication Equipment	10605071		5,155,601.04
Disaster Response and Rescue Equipment	10605090	660,038.00	
Accumulated Depreciation - Disaster Response and Rescue Equipment	10605091		59,406.88
Medical Equipment	10605110	30,000.00	
Accumulated Depreciation - Medical Equipment	10605111		28,500.00
Other Machinery and Equipment	10605990	11,884,376.67	
Accumulated Depreciation - Other Machinery and Equipment	10605991		8,681,191.78
Furniture and Fixtures	10607010	2,122,070.00	
Accumulated Depreciation - Furniture and Fixtures	10607011		1,356,685.77
Other Property, Plant and Equipment	10698990	498,000.00	
Accumulated Depreciation - Other Property, Plant and Equipment	10698991		375,123.49
Other Assets	19999990	3,858,964.24	
Accounts Payable	20101010		3,209,402.88
Due to BIR	20201010		131,686.82
Due to NGAs	20201050		1,795,700.00

Other Unearned Revenue	20502990		3,570,000.00
Other Payables	29999990		278,250.00
Accumulated Surplus/(Deficit)	30101010		265,435,256.94
Other Service Income	40201990		1,259,903.64
Rent/Lease Income	40202050		1,841,245.00
Income from Hostels/Dormitories and Other Like Facilities	40202130		1,311,687.50
Interest Income	40202210		1,610,310.81
Other Business Income	40202990		75,459.03
Miscellaneous Income	40609990		4,327.70
Office Supplies Expenses	50203010	1,907.75	
Accountable Forms Expenses	50203020	32,500.00	
Semi-Expendable Machinery and Equipment Expenses	50203210	211,200.00	
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220	335,000.00	
Other Supplies and Materials Expenses	50203990	44,331.85	
Water Expenses	50204010	1,337.72	
Electricity Expenses	50204020	279,265.13	
Telephone Expenses	50205020	3,000.00	
Internet Subscription Expenses	50205030	35,000.00	
Cable, Satellite, Telegraph and Radio Expenses	50205040	3,160.00	
Other Professional Services	50211990	1,057,480.33	
Repairs and Maintenance - Buildings and Other Structures	50213040	99,880.00	
Repairs and Maintenance - Other Property, Plant and Equipment	50213990	131,250.00	
Rent/Lease Expenses	50299050	2,400.00	
Subscription Expenses	50299070	1,820.00	
Other Maintenance and Operating Expenses	50299990	395.00	
Depreciation - Machinery and Equipment	50501050	1,403,275.34	
Depreciation - Furniture, Fixtures and Books	50501070	46,728.61	
Depreciation - Other Property, Plant and Equipment	50501990	30,146.68	
TOTAL		309,003,394.24	309,003,394.24

Certified Correct :


GARRIEL M. SAUCON
 Accountant IV
 OIC-Accounting Division - FMS

Technical Education and Skills Development Authority
TESDA Complex, East Service Road, South Super Highway, Taguig City
Central Office
Trial Balance
As of April 30, 2020
Trust Fund

Account Title	Account Code	Debit	Credit
Petty Cash	10101020	7,334.00	
Cash in Bank - Local Currency, Current Account	10102020	1,474,434,531.01	
Due from National Government Agencies	10303010	34,170,518.91	
Due from Government-Owned and/or Controlled Co	10303020	1,153,629,104.55	
Due from Regional Offices	10304030	1,848,298,614.26	
Other Receivables	10305990	6,450,080.00	
Other Supplies and Materials for Distribution	10402990	9,160.35	
Accountable Forms, Plates and Stickers Inventory	10404020	208,293.00	
Office Equipment	10605020	380,200.00	
Accumulated Depreciation - Office Equipment	10605021		230,326.30
Information and Communication Technology Equip	10605030	352,140.00	
Accumulated Depreciation - Information and Comm	10605031		238,324.94
Communication Equipment	10605070	20,650.00	
Accumulated Depreciation - Communication Equip	10605071		1,961.76
Other Machinery and Equipment	10605990	440,075.00	
Accumulated Depreciation - Other Machinery and E	10605991		333,044.40
Other Assets	19999990	14,466,736.85	
Accounts Payable	20101010		493,965.83
Due to Officers and Employees	20101020		8,041.00
Due to BIR	20201010		35,129.08
Due to NGAs	20201050		162,219,452.80
Due to GOCCs	20201060		1,439,341.97
Due to Other Funds	20301050		154,653.50
Trust Liabilities	20401010		4,343,439,860.21
Guaranty/Security Deposits Payable	20401040		2,370,792.01
Other Payables	29999990		10,661.15
Accumulated Surplus/(Deficit)	30101010		22,004,773.91
Office Supplies Expenses	50203010	17,266.00	
Fuel, Oil and Lubricants Expenses	50203090	500.00	
Telephone Expenses	50205020	24,500.00	
Other Professional Services	50211990	400.00	
Depreciation - Machinery and Equipment	50501050	70,224.93	
TOTAL		4,532,980,328.86	4,532,980,328.86

Certified Correct :

GARRIEL M. SAUGON

Accountant IV

OIC, Accounting Division - FMS

Technical Education and Skills Development Authority
TESDA Complex, East Service Road, South Super Highway, Taguig City

Central Office
Trial Balance
As of May 31, 2020
Regular Fund

Account Title	Account Code	Debit	Credit
Petty Cash	10101020	3,445,454.73	
Cash - Treasury/Agency Deposit, Regular	10104010	1,501,461.80	
Cash - Modified Disbursement System (MDS), Regular	10104040	767,041,374.80	
Accounts Receivable	10301010	352,626.93	
Due from National Government Agencies	10303010	286,195,217.46	
Due from Government-Owned and/or Controlled Corporations	10303020	1,864,735,603.64	
Due from Regional Offices	10304030	2,389,800.00	
Due from Operating Units	10304040	2,476,381.00	
Due from Other Funds	10304050	154,653.50	
Receivables - Disallowances/Charges	10305010	1,212,569.76	
Due from Officers and Employees	10305020	5,924.11	
Other Receivables	10305990	2,135,683.96	
Office Supplies Inventory	10404010	290,353.52	
Accountable Forms, Plates and Stickers Inventory	10404020	8,554,600.58	
Textbooks and Instructional Materials Inventory	10404100	275,457.00	
Construction Materials Inventory	10404130	53,042.72	
Other Supplies and Materials Inventory	10404990	1,737,294.18	
Semi-Expendable Information and Communications Technology Equipment	10405030	76,250.00	
Land	10601010	300,000,000.00	
Buildings	10604010	148,333,621.46	
Accumulated Depreciation - Buildings	10604011		92,822,940.89
Other Structures	10604990	18,259,962.22	
Accumulated Depreciation - Other Structures	10604991		7,404,275.52
Office Equipment	10605020	14,834,351.10	
Accumulated Depreciation - Office Equipment	10605021		10,441,759.20
Information and Communication Technology Equipment	10605030	79,309,592.15	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		56,956,354.29
Communication Equipment	10605070	11,239,257.53	
Accumulated Depreciation - Communication Equipment	10605071		7,164,625.19
Disaster Response and Rescue Equipment	10605090	190,400.00	
Accumulated Depreciation - Disaster Response and Rescue Equipment	10605091		78,381.33
Other Machinery and Equipment	10605990	7,530,106.62	
Accumulated Depreciation - Other Machinery and Equipment	10605991		6,442,517.28

Technical Education and Skills Development Authority
TESDA Complex, East Service Road, South Super Highway, Taguig City
Central Office
Trial Balance
As of May 31, 2020
SSP Fund

Account Title	Account Code	Debit	Credit
Petty Cash	10101020	30,000.00	
Cash in Bank - Local Currency, Current Account	10102020	45,070,321.69	
Investments in Treasury Bonds-Local	10202030	193,058,997.40	
Accounts Receivable	10301010	15,307,194.86	
Due from National Government Agencies	10303010	21,340.69	
Due from Other Funds	10304050	478,537.50	
Due from Officers and Employees	10305020	7,700.00	
Other Receivables	10305990	175,587.30	
Office Supplies Inventory	10404010	53,801.00	
Accountable Forms, Plates and Stickers Inventory	10404020	2,651,896.13	
Textbooks and Instructional Materials Inventory	10404100	65,953.00	
Other Supplies and Materials Inventory	10404990	1,620,826.82	
Office Equipment	10605020	5,595,170.00	
Accumulated Depreciation - Office Equipment	10605021		2,737,552.55
Information and Communication Technology Equipment	10605030	16,069,293.68	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		10,309,635.98
Communication Equipment	10605070	8,343,899.02	
Accumulated Depreciation - Communication Equipment	10605071		5,226,805.12
Disaster Response and Rescue Equipment	10605090	660,038.00	
Accumulated Depreciation - Disaster Response and Rescue Equipment	10605091		59,406.88
Medical Equipment	10605110	30,000.00	
Accumulated Depreciation - Medical Equipment	10605111		28,500.00
Other Machinery and Equipment	10605990	11,884,376.67	
Accumulated Depreciation - Other Machinery and Equipment	10605991		8,743,312.53
Furniture and Fixtures	10607010	2,122,070.00	
Accumulated Depreciation - Furniture and Fixtures	10607011		1,368,932.38
Other Property, Plant and Equipment	10698990	498,000.00	
Accumulated Depreciation - Other Property, Plant and Equipment	10698991		382,660.16
Other Assets	19999990	3,858,964.24	
Accounts Payable	20101010		2,514,570.88
Due to BIR	20201010		178,113.73

Due to NGAs	20201050		3,545,700.00
Other Unearned Revenue	20502990		3,660,300.00
Other Payables	29999990		278,250.00
Accumulated Surplus/(Deficit)	30101010		265,514,006.94
Other Service Income	40201990		1,307,119.40
Rent/Lease Income	40202050		1,841,245.00
Income from Hostels/Dormitories and Other Like Facilities	40202130		2,578,595.00
Interest Income	40202210		1,786,018.81
Other Business Income	40202990		76,759.03
Miscellaneous Income	40609990		4,927.70
Office Supplies Expenses	50203010	1,907.75	
Accountable Forms Expenses	50203020	32,500.00	
Semi-Expendable Machinery and Equipment Expenses	50203210	211,200.00	
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220	335,000.00	
Other Supplies and Materials Expenses	50203990	44,331.85	
Water Expenses	50204010	1,337.72	
Electricity Expenses	50204020	279,265.13	
Telephone Expenses	50205020	3,000.00	
Internet Subscription Expenses	50205030	35,000.00	
Cable, Satellite, Telegraph and Radio Expenses	50205040	3,160.00	
Research, Exploration and Development Expenses	50207020	250,000.00	
Other Professional Services	50211990	1,249,204.33	
Repairs and Maintenance - Buildings and Other Structures	50213040	99,880.00	
Repairs and Maintenance - Other Property, Plant and Equipment	50213990	131,250.00	
Rent/Lease Expenses	50299050	2,400.00	
Subscription Expenses	50299070	1,820.00	
Other Maintenance and Operating Expenses	50299990	395.00	
Depreciation - Machinery and Equipment	50501050	1,760,133.74	
Depreciation - Furniture, Fixtures and Books	50501070	58,975.22	
Depreciation - Other Property, Plant and Equipment	50501990	37,683.35	
TOTAL		312,142,412.09	312,142,412.09

Certified Correct :


GARRIEL M. SAUGON

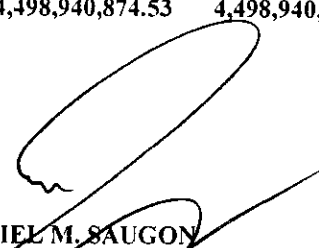
Accountant IV

OIC, Accounting Division - FMS

Technical Education and Skills Development Authority
TESDA Complex, East Service Road, South Super Highway, Taguig City
Central Office
Trial Balance
As of May 31, 2020
Trust Fund

Account Title	Account Code	Debit	Credit
Petty Cash	10101020	7,334.00	
Cash in Bank - Local Currency, Current Account	10102020	1,474,377,392.40	
Due from National Government Agencies	10303010	34,170,518.91	
Due from Government-Owned and/or Controlled Corporations	10303020	1,153,629,104.55	
Due from Regional Offices	10304030	1,814,299,023.35	
Other Receivables	10305990	6,450,080.00	
Other Supplies and Materials for Distribution	10402990	9,160.35	
Accountable Forms, Plates and Stickers Inventory	10404020	208,293.00	
Office Equipment	10605020	380,200.00	
Accumulated Depreciation - Office Equipment	10605021		235,855.31
Information and Communication Technology Equipment	10605030	352,140.00	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		242,776.32
Communication Equipment	10605070	20,650.00	
Accumulated Depreciation - Communication Equipment	10605071		2,288.72
Other Machinery and Equipment	10605990	440,075.00	
Accumulated Depreciation - Other Machinery and Equipment	10605991		340,012.24
Other Assets	19999990	14,466,736.85	
Accounts Payable	20101010		493,965.83
Due to Officers and Employees	20101020		8,041.00
Due to BIR	20201010		36,178.15
Due to NGAs	20201050		128,192,717.89
Due to GOCCs	20201060		1,439,341.97
Due to Other Funds	20301050		154,653.50
Trust Liabilities	20401010		4,343,408,816.53
Guaranty/Security Deposits Payable	20401040		2,370,792.01
Other Payables	29999990		10,661.15
Accumulated Surplus/(Deficit)	30101010		22,004,773.91
Office Supplies Expenses	50203010	17,266.00	
Fuel, Oil and Lubricants Expenses	50203090	500.00	
Telephone Expenses	50205020	24,500.00	
Other Professional Services	50211990	400.00	
Depreciation - Machinery and Equipment	50501050	87,500.12	
TOTAL		4,498,940,874.53	4,498,940,874.53

Certified Correct :


GARRIEL M. SAUGON
 Accountant IV
 OIC, Accounting Division - FMS

Technical Education and Skills Development Authority
TESDA Complex, East Service Road, South Super Highway, Taguig City
Central Office
Trial Balance
As of June 30, 2020
Regular Fund

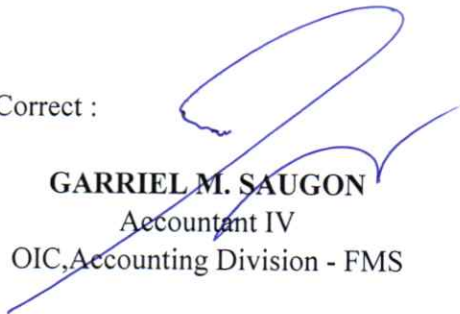
Account Title	Account Code	Debit	Credit
Petty Cash	10101020	3,800,570.94	
Cash - Treasury/Agency Deposit, Regular	10104010	1,815,358.98	
Cash - Modified Disbursement System (MDS), Regular	10104040	568,753,910.48	
Accounts Receivable	10301010	352,626.93	
Due from National Government Agencies	10303010	287,195,217.46	
Due from Government-Owned and/or Controlled Corporations	10303020	1,864,735,603.64	
Due from Regional Offices	10304030	2,389,800.00	
Due from Operating Units	10304040	2,476,381.00	
Receivables - Disallowances/Charges	10305010	1,212,569.76	
Due from Officers and Employees	10305020	13,324.11	
Other Receivables	10305990	1,338,703.38	
Office Supplies Inventory	10404010	305,493.52	
Accountable Forms, Plates and Stickers Inventory	10404020	8,556,200.58	
Textbooks and Instructional Materials Inventory	10404100	275,457.00	
Construction Materials Inventory	10404130	53,042.72	
Other Supplies and Materials Inventory	10404990	1,737,294.18	
Semi-Expendable Information and Communications Technology Equipment	10405030	76,250.00	
Land	10601010	300,000,000.00	
Buildings	10604010	148,333,621.46	
Accumulated Depreciation - Buildings	10604011		93,077,024.61
Other Structures	10604990	18,259,962.22	
Accumulated Depreciation - Other Structures	10604991		7,456,881.80
Office Equipment	10605020	14,834,351.10	
Accumulated Depreciation - Office Equipment	10605021		10,560,983.28
Information and Communication Technology Equipment	10605030	79,309,592.15	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		57,333,442.68
Communication Equipment	10605070	11,239,257.53	
Accumulated Depreciation - Communication Equipment	10605071		7,234,885.59
Disaster Response and Rescue Equipment	10605090	190,400.00	
Accumulated Depreciation - Disaster Response and Rescue Equipment	10605091		78,381.35
Other Machinery and Equipment	10605990	7,530,106.62	

Accumulated Depreciation - Other Machinery and Equipment	10605991		6,475,127.02
Motor Vehicles	10606010	20,101,104.00	
Accumulated Depreciation - Motor Vehicles	10606011		15,297,577.12
Furniture and Fixtures	10607010	4,727,556.38	
Accumulated Depreciation - Furniture and Fixtures	10607011		4,189,732.40
Books	10607020	46,704.00	
Accumulated Depreciation - Books	10607021		44,368.80
Other Property, Plant and Equipment	10698990	6,693,910.00	
Accumulated Depreciation - Other Property, Plant and Equipment	10698991		2,345,591.49
Advances for Payroll	19901020	307,580.90	
Advances to Special Disbursing Officer	19901030	2,028,989.15	
Advances to Officers and Employees	19901040	419,334.48	
Other Prepayments	19902990	229,400.00	
Guaranty Deposits	19903020	64,750.00	
Other Deposits	19903990	701,150.00	
Other Assets	19999990	825,791,897.37	
Accounts Payable	20101010		5,501,441.05
Due to Officers and Employees	20101020		174,516.82
Due to BIR	20201010		2,485,855.74
Due to GSIS	20201020		2,319,779.26
Due to Pag-IBIG	20201030		260,634.88
Due to PhilHealth	20201040		186,061.63
Due to NGAs	20201050		44,738,779.29
Due to GOCCs	20201060		449,683.99
Due to Regional Offices	20301030		665,089,786.00
Due to Operating Units	20301040		1,366,615.00
Due to Other Funds	20301050		3,845,608.75
Guaranty/Security Deposits Payable	20401040		3,209,392.24
Other Deferred Credits	20501990		142,800.00
Other Payables	29999990		24,119,232.52
Accumulated Surplus/(Deficit)	30101010		2,490,896,547.46
Income from Hostels/Dormitories and Other Like Facilities	40202130		14,050.00
Subsidy from National Government	40301010		1,667,865,363.60
Miscellaneous Income	40609990		114,015.43
Salaries and Wages - Regular	50101010	85,783,726.12	
Salaries and Wages - Casual/Contractual	50101020	328,996.00	
Personal Economic Relief Allowance (PERA)	50102010	4,719,352.68	
Representation Allowance (RA)	50102020	1,951,600.00	
Transportation Allowance (TA)	50102030	1,354,700.00	
Honoraria	50102100	331,000.00	
Hazard Pay	50102110	2,196,749.58	
Overtime and Night Pay	50102130	158,727.09	
Other Bonuses and Allowances	50102990	14,196,077.00	
Retirement and Life Insurance Premiums	50103010	5,070,552.62	

Pag-IBIG Contributions	50103020	171,400.00
PhilHealth Contributions	50103030	921,232.35
Employees Compensation Insurance Premiums	50103040	169,700.00
Terminal Leave Benefits	50104030	4,193,947.45
Other Personnel Benefits	50104990	150,000.00
Traveling Expenses - Local	50201010	4,472,316.77
Traveling Expenses - Foreign	50201020	6,309,961.56
Training Expenses	50202010	3,416,717.06
Office Supplies Expenses	50203010	2,328,654.55
Accountable Forms Expenses	50203020	85,000.00
Drugs and Medicines Expenses	50203070	85,343.64
Fuel, Oil and Lubricants Expenses	50203090	763,743.22
Textbooks and Instructional Materials Expenses	50203110	36,070.00
Semi-Expendable Machinery and Equipment Expenses	50203210	1,969,863.00
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220	548,901.00
Other Supplies and Materials Expenses	50203990	2,026,398.66
Water Expenses	50204010	3,855,523.81
Electricity Expenses	50204020	4,306,394.51
Postage and Courier Services	50205010	546,253.67
Telephone Expenses	50205020	803,942.85
Internet Subscription Expenses	50205030	135,489.71
Cable, Satellite, Telegraph and Radio Expenses	50205040	26,165.09
Extraordinary and Miscellaneous Expenses	50210030	469,349.95
Consultancy Services	50211030	1,339,501.06
Other Professional Services	50211990	25,599,327.05
Janitorial Services	50212020	10,301,233.90
Security Services	50212030	10,841,574.55
Other General Services	50212990	2,713,149.81
Repairs and Maintenance - Buildings and Other Structures	50213040	1,339,175.15
Repairs and Maintenance - Transportation Equipment	50213060	355,374.24
Repairs and Maintenance - Other Property, Plant and Equipment	50213990	307,925.00
Subsidy to Regional Offices/Staff Bureaus	50214070	686,678,080.95
Fidelity Bond Premiums	50215020	436,125.00
Insurance Expenses	50215030	18,488,844.16
Printing and Publication Expenses	50299020	4,527,493.29
Transportation and Delivery Expenses	50299040	149,325.00
Rent/Lease Expenses	50299050	273,300.00
Membership Dues and Contributions to Organizations	50299060	1,338,989.29
Subscription Expenses	50299070	162,517.60
Other Maintenance and Operating Expenses	50299990	5,823,790.81
Depreciation - Buildings and Other Structures	50501040	1,840,140.00
Depreciation - Machinery and Equipment	50501050	3,607,425.30

Depreciation - Transportation Equipment	50501060	679,862.22	
Depreciation - Furniture, Fixtures and Books	50501070	51,232.50	
Depreciation - Other Property, Plant and Equipment	50501990	238,450.92	
TOTAL		5,116,874,159.78	5,116,874,159.78

Certified Correct :


GARRIEL M. SAUGON
Accountant IV
OIC, Accounting Division - FMS

Technical Education and Skills Development Authority
TESDA Complex, East Service Road, South Super Highway, Taguig City
Central Office
Trial Balance
As of June 30, 2020
SSP Fund

Account Title	Account Code	Debit	Credit
Petty Cash	10101020	30,000.00	
Cash in Bank - Local Currency, Current Account	10102020	43,384,756.28	
Investments in Treasury Bonds-Local	10202030	192,753,278.55	
Accounts Receivable	10301010	16,847,194.86	
Due from National Government Agencies	10303010	21,340.69	
Due from Other Funds	10304050	394,737.50	
Due from Officers and Employees	10305020	7,700.00	
Other Receivables	10305990	175,587.30	
Office Supplies Inventory	10404010	53,801.00	
Accountable Forms, Plates and Stickers Inventory	10404020	2,721,896.13	
Textbooks and Instructional Materials Inventory	10404100	65,953.00	
Other Supplies and Materials Inventory	10404990	1,620,826.82	
Office Equipment	10605020	5,595,170.00	
Accumulated Depreciation - Office Equipment	10605021		2,814,281.04
Information and Communication Technology Equipment	10605030	16,344,288.68	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		10,463,072.00
Communication Equipment	10605070	8,343,899.02	
Accumulated Depreciation - Communication Equipment	10605071		5,298,301.96
Disaster Response and Rescue Equipment	10605090	660,038.00	
Accumulated Depreciation - Disaster Response and Rescue Equipment	10605091		59,406.88
Medical Equipment	10605110	30,000.00	
Accumulated Depreciation - Medical Equipment	10605111		28,500.00
Other Machinery and Equipment	10605990	11,884,376.67	
Accumulated Depreciation - Other Machinery and Equipment	10605991		8,804,988.36
Furniture and Fixtures	10607010	2,122,070.00	
Accumulated Depreciation - Furniture and Fixtures	10607011		1,381,178.99
Other Property, Plant and Equipment	10698990	498,000.00	
Accumulated Depreciation - Other Property, Plant and Equipment	10698991		390,196.83
Other Assets	19999990	3,858,964.24	
Accounts Payable	20101010		1,359,725.23

Due to BIR	20201010		131,581.93
Due to NGAs	20201050		3,545,700.00
Other Unearned Revenue	20502990		4,078,400.00
Other Payables	29999990		278,250.00
Accumulated Surplus/(Deficit)	30101010		265,514,006.94
Other Service Income	40201990		2,022,849.40
Rent/Lease Income	40202050		2,245,805.00
Income from Hostels/Dormitories and Other Like Facilities	40202130		2,709,555.00
Interest Income	40202210		1,484,722.48
Other Business Income	40202990		93,159.03
Miscellaneous Income	40609990		5,422.76
Office Supplies Expenses	50203010	1,907.75	
Accountable Forms Expenses	50203020	32,500.00	
Semi-Expendable Machinery and Equipment Expenses	50203210	211,200.00	
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220	335,000.00	
Other Supplies and Materials Expenses	50203990	83,731.85	
Water Expenses	50204010	1,337.72	
Electricity Expenses	50204020	390,329.06	
Telephone Expenses	50205020	4,500.00	
Internet Subscription Expenses	50205030	35,000.00	
Cable, Satellite, Telegraph and Radio Expenses	50205040	9,480.00	
Research, Exploration and Development Expenses	50207020	250,000.00	
Other Professional Services	50211990	1,431,602.94	
Repairs and Maintenance - Buildings and Other Structures	50213040	129,880.00	
Repairs and Maintenance - Other Property, Plant and Equipment	50213990	131,250.00	
Rent/Lease Expenses	50299050	2,400.00	
Subscription Expenses	50299070	1,820.00	
Other Maintenance and Operating Expenses	50299990	3,373.00	
Depreciation - Machinery and Equipment	50501050	2,123,470.92	
Depreciation - Furniture, Fixtures and Books	50501070	71,221.83	
Depreciation - Other Property, Plant and Equipment	50501990	45,220.02	
TOTAL		312,709,103.83	312,709,103.83

Certified Correct :

GARRIEL M. SAUGON

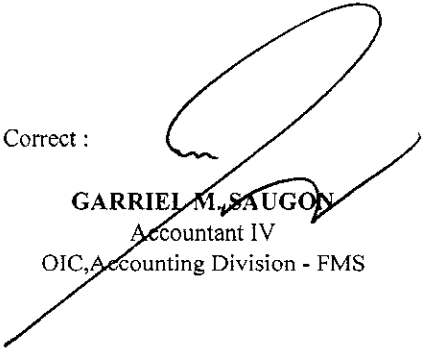
Accountant IV

OIC, Accounting Division - FMS

Technical Education and Skills Development Authority
TESDA Complex, East Service Road, South Super Highway, Taguig City
Central Office
Trial Balance
As of June 30, 2020
Trust Fund

Account Title	Account Code	Debit	Credit
Petty Cash	10101020	7,334.00	
Cash in Bank - Local Currency, Current Account	10102020	1,483,296,779.85	
Due from National Government Agencies	10303010	34,170,518.91	
Due from Government-Owned and/or Controlled Corporations	10303020	1,153,629,104.55	
Due from Regional Offices	10304030	1,567,669,183.67	
Other Receivables	10305990	6,450,080.00	
Other Supplies and Materials for Distribution	10402990	9,160.35	
Accountable Forms, Plates and Stickers Inventory	10404020	208,293.00	
Office Equipment	10605020	380,200.00	
Accumulated Depreciation - Office Equipment	10605021		241,384.32
Information and Communication Technology Equipment	10605030	352,140.00	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		247,227.70
Communication Equipment	10605070	20,650.00	
Accumulated Depreciation - Communication Equipment	10605071		2,615.68
Other Machinery and Equipment	10605990	440,075.00	
Accumulated Depreciation - Other Machinery and Equipment	10605991		346,980.08
Other Assets	19999990	14,466,736.85	
Accounts Payable	20101010		493,965.83
Due to Officers and Employees	20101020		8,041.00
Due to BIR	20201010		28,442.45
Due to NGAs	20201050		81,978,263.82
Due to GOCCs	20201060		1,439,341.97
Trust Liabilities	20401010		4,152,060,123.57
Guaranty/Security Deposits Payable	20401040		2,370,792.01
Other Payables	29999990		10,745.15
Accumulated Surplus/(Deficit)	30101010		22,004,773.91
Other Service Income	40201990		15,000.00
Office Supplies Expenses	50203010	17,266.00	
Fuel, Oil and Lubricants Expenses	50203090	500.00	
Telephone Expenses	50205020	24,500.00	
Other Professional Services	50211990	400.00	
Depreciation - Machinery and Equipment	50501050	104,775.31	
TOTAL		4,261,247,697.49	4,261,247,697.49

Certified Correct :


GARRIEL M. SAUGON
 Accountant IV
 OIC, Accounting Division - FMS